

Post Graduate Diploma in Human Resource Management (PGDHRM) (Distance Education)

Day & Date	Semester	Subject name	Time	Code	Maximum Marks
22/04/2025	I	Basics Accounting and Finance	11:00 am to 02:00 pm	5311	100

- Instructions: 1) Attempt any five questions from Q.1 to Q.7
 2) All questions carry equal (20)
 3) Write working notes if required

Q.1) Prepare Trial Balance From the given Information (20)

Date	Transactions
1, January 2025	Mr. A Brings capital of ₹. 2,00,000 to invest in business
10 th January, 2025	Mr. 'A' borrowed ₹ 1,00,000 from his friend and invested in his business
15 th January, 2025	Mr 'A' purchases machinery of ₹ 1,45,000 and paid ₹ 5,000 for installation
20 th January, 2025	Mr. 'A' purchased furniture for ₹.50,000
25 th January, 2025	Purchased Raw material to produce goods ₹ 50,000
30 th January	Paid rent for the month of January ₹ 10,000 and salary ₹ 10,000
30 th January	Sale for the month of January is ₹. 1,00,000 out of which ₹ 50,000 is credit sale and ₹ 50,000 is cash sales
31 January, 2025	Cash and bank balance is ₹ 80,000

Q.2) from the given information prepare Vertical Income Statement and calculate (20)

- 1) Gross profit Ratio (2) Net profit ratio (3) operating Expenses ratio
 (4) Operating Profit Ratio (5) Stock turnover ratio

Particular	Amount ₹	Particular	Amount ₹
Opening stock	50,000	Sales return	20,000
Net profit previous year	60,000	Profit on sale on investment	5,000
Office rent	5,000	Loss by fire	5,000
Carriage inward	20,000	Closing stock	40,000
General Reserve	75,000	Purchases	2,00,000
Wages	72,000	Postage and telegram	5,000
Octroi	5,000	Provision for tax	30,000
Office staff salary	40,000	Sales	6,20,000
Audit fees	20,000	Dividend on shares held	25,000
Advertisement	25,000	Carriage inward	5,000

Finance expenses	25,000	Carriage outward	5,000
Loss on sale of assets	30,000	Warehouse expenses	5,000
Depreciation on Plant and machinery	15,000	Import duty	3,000
Furniture	16,000		
Delivery Van	14,000		

**Q.3) from the following Calculate Net present value and advice the management
Which Machine is feasible for the profitability ignore depreciation?
(20)**

Year	Machine 'A' Value in ₹	Machine 'B' Value in ₹	Pv Factor @ 10%
0 Outflow	2,00,000	1,00,000	1
1 Inflow	60,000	50,000	0.909
2 Inflow	40,000	45,000	0.826
3 Inflow	40,000	30,000	0.751
4 Inflow	35,000	30,000	0.683
5 Inflow	40,000	20,000	0.621

**4) From the following Trial Balance prepare Trading Account, Profit & loss account and
balance sheet for the year ended. (20)**

Particular	Amount(₹)	Particular	Amount(₹)
Opening stock	50,000	Capital	2,00,000
Purchases	1,00,000	sales	2,00,000
Wages	20,000	Loan from Friend	1,00,000
Salaries	30,000		
Debtors	50,000	Creditors	1,00,000
Machinery	1,50,000		
Furniture	1,00,000	Purchase return	10,000
Bad debts	10,000		
Cash and bank balance	90,000		
Sales Return	10,000		
	6,10,000		6,10,000

Adjustment: 1) Closing Stock ₹30,000 at the end of the year
2) Depreciation is 10% p.a on Machinery and Furniture
3) Bad debt is 5% on debtors
4) Outstanding salary is ₹. 5,000 to be adjusted

**Q.5) from the following information Prepare cost sheet. From January 1, 2025 to
31 January, 2025 (20)**

Particular	Amount
Cost of Raw material in Stock	3,00,000
Raw material purchased during the Month	10,00,000
Wages paid	2,00,000
Wages out Standing	30,000
Factory overheads	1,00,000
Work in progress on 1 st January 2025	22,000
Raw Material on 31 st January	1,00,000
Work in Progress on 31 st January,2025	30,000
Opening stock of Finished Goods	1,10,000
Closing stock of Finished Goods	90,000
Selling and Distribution Overhead	50,000
Sales	20,00,000
Administrative overheads	80,000

Q. 6) From the given information calculate variances (20)

A) The standard mix to produce one unit product is as follows

Material A 60 units @ ₹ 15 per unit

Material B 80 Units @ ₹ 20 per Unit

Material C 100 Units @ ₹ 25 per unit

Calculate material variances

B) India ltd manufactures a particular product the standard direct labour cost of which ₹ 120 per unit whose manufactures involves the following.

Type of workers	Hours	Rate (₹)	Amount in ₹
A	30	02	60
B	20	03	60
Total	50		120

During a period, 100 units of product were produced the actual labour cost of which was as follows

Type of workers	Hours	Rate (₹)	Amount in ₹
A	3200	1.5	4800
B	1900	4.00	7600
Total	5100		12400

Calculate: 1) Labour cost variance
2) Labour Rate Variance
3) Labour efficiency variance
4) Labour Mix variances

Q7) Write short Note (Any two)

(20)

- 1) What is Analysis of Financial Statement?
- 2) What is payback period? Explain discounted payback period.
- 3) Break Even analysis

P.G.Dip in Human Resource Management

Day & Date	Semester	Subject Name	Time	Code	Max Marks
Wednesday 23/04/2025	I	Organizational Behaviour	11:00 a.m. to 02:00 p.m.	5312	100

Instructions: I. Attempt any **FIVE** questions.

II. All questions carry equal **(20)** marks

- Q.1 State the nature and goals of Organisation Behaviour? Explain the challenges and opportunities for Organisation Behaviour.
- Q.2 Explain the principles of learning? Discuss the Classical and Operant conditioning learning theories?
- Q. 3 Explain the Barriers to effective communication and elaborate the ways to overcome these barriers?
- Q.4 What are the types of Motivation? Explain Mc Gregor's Theory X, Theory Y and Mc Clelland's Needs theory?
- Q.5 Define "Personality" and the types of Personality? Elaborate the factors affecting Personality development and the various Dimensions of Personality in detail.
- Q.6 Explain the process of Team building? Describe the Stages of Team building?
- Q.7 Short notes (any 2)
- Stereotyping and Halo effect.
 - Maslow's Hierarchy of needs
 - Strategies for resolving inter-personal conflicts.

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Day & Date	Semester	Subject Name	Time	Code	Max Marks
Thursday 24/04/2025	I	Human Resource Management	11:00 a.m. to 02:00 p.m.	5313	100

Instructions: I. Attempt any **FIVE** questions.
II. All questions carry equal **(20)** marks

Q.1 Explain the Scope and Functions of Human Resource Management? State the Challenges faced by Human Resource Management? (20)

Q2 Explain Maslow's "Needs Hierarchy Theory"? Elaborate Theory X and Theory Y in detail? (20)

Q3 Highlight the Monetary and Non-Monetary factors for Motivation in detail? (20)

Q4 5 Explain the Need and Process of Manpower Planning? Elaborate what is Job Description. (20)

Q.5 Explain Mc Clellands Theory of Needs? Elaborate Fredrick Herzberg's Motivation-Hygiene theory? (20)

Q.6 Explain the Sources Of Recruitment? Elaborate the Process of Selection of Candidates in an organization? (20)

Q.7 Write Short notes (any 2) (20)

1. Job Analysis
2. Role of Personal manager in an organization
3. Challenges faced by Human resource management.

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Day & Date	Semester	Subject name	Time	Code	Maximum Marks
	I	Business Law and Taxation		5314	100

Instructions: 1) Question 1 is compulsory
2) Attempt any four question from Q.2 to Q.7

- Q.1] a) what is Agreement? Explain kinds of agreements.
(10)
b) What do you mean by Income tax?
(10)

Q.2] A) Compute taxable salary of Mr India for the assessment year 2024-25
(10)

- 1) Basic salary 50,000 per month
- 2) Dearness allowances of Rs. 5,000 per month
- 3) Bonus Rs. 25,000
- 4) Commission received 10,000
- 5) Professional tax paid 2000 per month
- 6) Rent free accommodation of Rs. 10,000 per month
- 7) Hotel bill of Mr. India paid by the company 10,000

B) Distinguish between Agreement and contract.
(10)

Q.3] A) Define Offer and write legal rules for valid offer
(10)

B) Explain the scope of Income tax Act 1961
(10)

Q.4] A) Mr. Sandesh has own house in Thane which is let out calculate taxable
(10)

Income from house property

- 1) Fair Rent of House is Rs. 1,20,000
- 2) Municipal Valuation is Rs. 1,50,000
- 3) Actual Rent received Rs. 15,000 per month
- 4) He made following expenses in respect of house property

Fire insurance Rs. 3,000
Municipal taxes paid Rs. 5,000
Collection charges per month Rs. 250
Expenses on collection of rent Rs 5,000

B) Define Consideration and Explain contract without consideration (10)

Q5] A) what is capacity to contract? Explain Rules relating to minor's Contract. (10)

B) Explain different heads of Incomes in Income tax Act (10)

Q6] A) Calculate capital Gain tax for the year 2024-25 (10)

Mr. Rakesh Sold his house in January 2025 for Rs. 50, 00,000 the house Was purchased on 1981 for Rs. 25,000 the fair valuation of house was Rs.30, 000 .He added two rooms in house in January, 1990 and spent Rs. 2, 00,000 for the same Brokerage paid to the agent for selling Rs. 50,000

Calculate capital gain considering the index as under

1981 -82	100
1990 -91	182
2025 -26	2081

B) Explain contract of person of Unsound Minds. (10)

Q.7) Write shorts notes (Any 4) (20)

- 1) Assessment year
- 2) Total Income
- 3) Breach of Contract
- 4) Income from Business
- 5) Free consent

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Day & Date	Semester	Subject Name	Time	Code	Max Marks
Saturday 26/04/2025	I	Industrial Relations Environment & Management	11:00 a.m. to 02:00 p.m.	5315	100

Instructions: I. Attempt any **FIVE** questions.
II. All questions carry equal **(20)** marks

- Q.1 Define “Industrial relations”? Explain the need, objectives and different approaches to Industrial relations?
- Q.2 Discuss the role played by employees, employer and Government in maintaining industrial peace and better industrial relations in the country?
- Q.3 Discuss the need and objectives of trade unions? Elaborate the role and functions of trade unions?
- Q.4 State the importance of “Industrial Disputes Act, 1947”? Explain the effect of industrial dispute on society, employees, employers and National economy?
- Q.5 Explain the Causes and types of Industrial Disputes?
- Q.6 Discuss the types of Trade Unions? Highlight the problems faced by Trade Unions?
- Q.7 Write short notes (any 2)
- Difference between Industrial Relations and Human Relations.
 - Factors for prevention of industrial disputes.
 - Collective Bargaining.

P. G Diploma in Human Resource Management

Examination: December- 2024

(Distance Education)

Day & Date	Semester	Time	Code	Marks
10/12/2024	II Human Resource Development	11:00am to 2:00pm	5321	100

Q.1 Explain Features, Objectives and Process of Human Resource Management? Elaborate role of HR manager in current scenario.

Q.2 Highlight the Need and Process of Performance Appraisal? Explain the Performance Appraisal methods and suggestions for improving Performance Appraisals?

Q.3 Describe features of modern Succession Planning? Elaborate the steps in Succession planning? Explain the different approaches of Succession Planning?

Q.4 Elaborate the importance of Training and Development in organizations? Discuss the steps in designing a training programme and the different methods of training?

Q.5 Explain the Strategies for Improvement in quality of working life (QWL) of employees? Highlight the Strategies for Convenient work plans of employees in an organization?

Q.6 What is Business process outsourcing? Explain the factors which constitute best practices in HR? Give examples of some companies following best HR practices?

Q.7 Write Short notes (any 2)

1. Steps in Career Planning and Career Development Programs
2. Job Characteristics Model
3. Manpower Demand and Supply forecasting

Day & Date	Semester	Subject name	Time	Code	Maximum Marks
23/04/2025	II	Behavioral Dynamics in Organizations	3:00 Pm to 06:00	5322	100

Instructions: 1) Attempt any five questions from Q.1 to Q.7
2) All questions carry equal (20)

- Q.1) Highlight the need and features of Motivation. Discuss Maslow's Hierarchy of Needs of theory. (20)
- Q.2) Describe traditional analysis as a theory of human behaviour. How Traditional analysis helpful to the managers (20)
- Q.3) what are the objectives of effective Compensation Management? Explain Different types of Compensation. (20)
- Q.4) Explain the phases in rational approach to organisational development. What are the essential of it in the development of organisation? (20)
- Q.5) Explain the need and importance and objective of management Executive department? Explain management by objective (20)
- Q.6) Discuss the need and objective of Executive development and different Methods of Executive development. (20)
- Q.7) Write short notes (Any 2) (20)
- Advantages of Human resource information system
 - Herzberg's two factor theory
 - Mentoring

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Day & Date	Semester	Subject name	Time	Code	Maximum Marks
24/04/2025	II	Organization Theories, Structure and Design	03:00 pm 06:00 pm	5323	100

Instructions: 1) Attempt any five questions from Q.1 to Q.7
2) All questions carry equal (20)

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- Q.1] what is organizational Structure? Explain Matrix organisation in details (20)
- Q.2) what is Market Structure? Write Characteristic and forms of Market (20)
- Q.3) Write Impact of Technological changes on organisational Management. (20)
- Q.4) Write factor organisational design and technological Environment (20)
- Q.5) what is organisational design? Explain Span of Control (20)
- Q.6) what are organisational theories? Explain Classical theory of organisation (20)
- Q.7) what is the Modern theory of organisation? Write criticism of it. (20)

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Day & Date	Semester	Subject Name	Time	Code	Max Marks
Friday 25/04/2025	I	Organization Development	03:00 p.m. to 06:00 p.m.	5324	100

Instructions: 1) Attempt any five questions from Q.1 to Q.7
2) All questions carry equal (20) marks.

- Q.1 What is Organisational Development. Explain need and purpose of OD.
- Q.2 Explain different objectives and values of Organisation Development.
- Q.3 Explain different methods of data collection.
- Q.4 Explain different competencies required for OD practitioners.
- Q.5 Explain role of teambuilding in Organisation Development.
- Q.6 Explain any two interventions in Organisation Development.
- Q.7 Write a short note (any 2)
1. Organisation Development failure.
 2. Features of Organisation Development.
 3. Any one model of Organisation Development.

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Day & Date	Semester	Subject Name	Time	Code	Max Marks
Saturday 26/04/2025	I	Human Recourse Planning and Human Recourse Audit	03:00 p.m. to 06:00 p.m.	5325	100

Instruction:

- I) Write any 5 questions from Q1 to Q7.
 - II) Each question carries 20 Marks.
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- Q.1. Describe the systems of Supply and Demand forecasting in manpower planning in industries?
- Q.2. Define the term "competency" and outline the diverse categories of competencies and strategies necessary for conducting an HR Audit.
- Q.3. What is Human Resource Planning? Explain in Detail the importance, need and objectives of H R planning?
- Q.4. Define Strategic Planning. Explain the Models of strategic planning?
- Q.5. Critically Examine the case study of Dabbawallas in Strategic Planning action.
- Q.6. What are the essential characteristics for writing HR audit report?
- Q.7. Short Notes (Any 2)
 - A) Return on Investment in H R Planning.
 - B) Inventory of Manpower.
 - C) Succession Planning.